

M/s Nodi Exports, Moradabad v. Assistant Commissioner of Income Tax, Moradabad

Income Tax Appeal No. 536 of 2008

Supplied court order; no reported citation stated | 2018-08-02

Assessee's appeal dismissed for non-prosecution; interim order, if any, vacated. No tax merits adjudicated.

Division Bench | Bharati Sapru | Dinesh Kumar Singh

Non-prosecution disposal - no merits ruling

The assessee's appeal was dismissed and any interim order vacated. This was not a low-tax-effect dismissal or substantive determination of tax liability.

01 FACTS OF THE CASE

The appeal by M/s Nodi Exports was called after revision of the list. The Court recorded that no one was present for the appellant. The supplied one-page order does not identify the assessment year, PAN or underlying tax controversy.

Source: [PDF p.1](#)

02 DISCUSSION BY THE HON'BLE COURT

The Court relied on the appellant's non-appearance when the revised list was called. It did not discuss the assessment merits, a monetary-limit circular or any substantive provision of the Income-tax Act.

Source: [PDF p.1](#)

03 JUDICIAL DECISION

Income Tax Appeal No. 536 of 2008 was dismissed for non-prosecution. The Court also directed that the interim order, if any, stood vacated.

Source: [PDF p.1](#)

04 OUTCOME / IN WHOSE FAVOUR

The assessee's appeal ended procedurally and any existing interim protection was vacated. This is not a reasoned merits ruling in favour of Revenue, nor does the order state whether an interim order actually existed.

Source: [PDF p.1](#)

05 AKHB REVIEW POINT

Distinguish dismissal for non-prosecution from dismissal of a Revenue appeal for low tax effect. Preserve the conditional phrase “if any” attached to interim relief. Any restoration, further proceedings or continuing protection would require separate verification; this source does not establish them.

Source: [PDF p.1](#)

SOURCE & VERIFICATION**Supplied court order — exact source bytes verified**

Complete supplied one-page order read and visually inspected. Exact original SHA-256 and complete extracted text matched the reviewed source packet. No assessment year, PAN or underlying assessment issue is stated. Later proceedings and current law have not been cleared.

Open cited source rendition**STATUTORY SCOPE**

Only provisions expressly identified in this order are recorded. No substantive tax merits or current statutory equivalence is inferred.

LATER TREATMENT

Source checked 2026-10-19. Later proceedings, compliance and current precedential treatment have not been comprehensively verified.

AI DISCLOSURE

This AKHB research note was prepared with AI assistance from an identified primary report. Independent human review is not represented.

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